

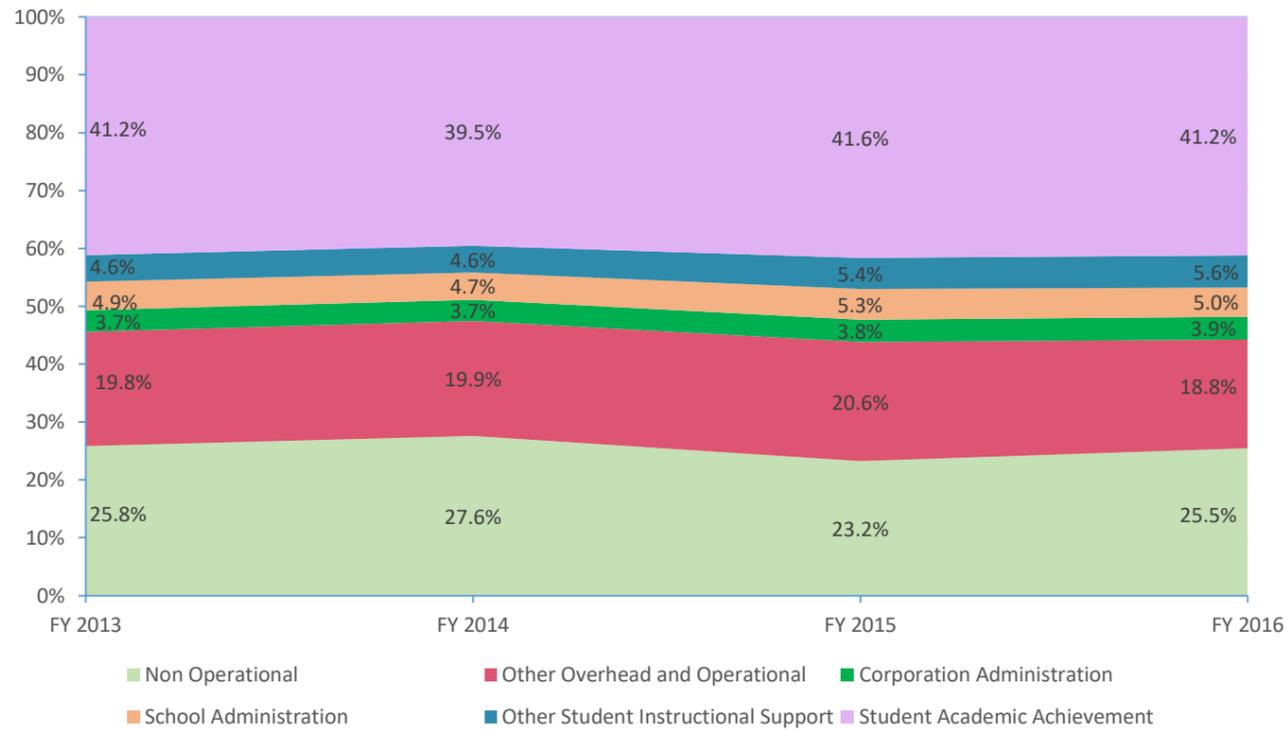
School Corporation Expenditures by Account
Biannual Financial Report Data
Lebanon Community School Corp (665)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$16,067,305	46.0%	\$17,662,877	46.9%	\$18,553,949	41.2%	\$18,710,390	39.5%	\$18,179,148	41.6%	\$18,441,201	41.2%
Student Instructional Support	\$2,257,425	6.5%	\$2,886,027	7.7%	\$4,298,658	9.5%	\$4,416,726	9.3%	\$4,662,983	10.7%	\$4,745,824	10.6%
Total	\$18,324,730	52.5%	\$20,548,904	54.5%	\$22,852,607	50.7%	\$23,127,116	48.9%	\$22,842,131	52.3%	\$23,187,025	51.8%

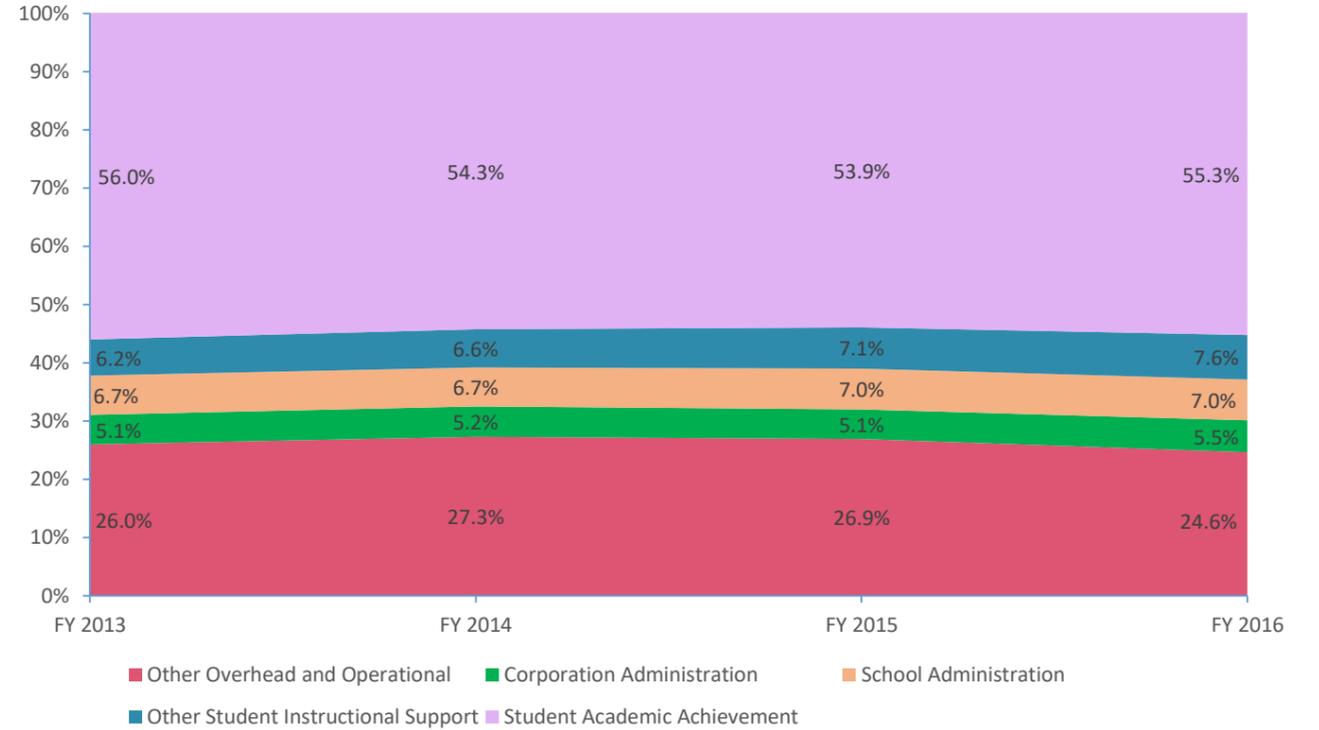
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$7,875,083	22.6%	\$8,853,906	23.5%	\$10,575,280	23.5%	\$11,140,353	23.5%	\$10,668,493	24.4%	\$10,169,839	22.7%
Non Operational	\$8,703,099	24.9%	\$8,279,539	22.0%	\$11,649,625	25.8%	\$13,055,441	27.6%	\$10,147,910	23.2%	\$11,402,427	25.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$16,578,182	47.5%	\$17,133,445	45.5%	\$22,224,904	49.3%	\$24,195,794	51.1%	\$20,816,403	47.7%	\$21,572,266	48.2%

Grand Total	\$34,902,912	\$37,682,350	\$45,077,511	\$47,322,910	\$43,658,534	\$44,759,291
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Lebanon Community School Corp (665)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$136,632	\$421,245	\$570,019	\$63,192	-53.8%	-85.0%	-88.9%
11100	Regular Programs	Elementary	\$4,454,138	\$5,870,154	\$5,587,447	\$6,305,215	41.6%	7.4%	12.8%
11200	Regular Programs	Middle/Junior High	\$2,055,621	\$2,668,026	\$2,801,787	\$2,844,774	38.4%	6.6%	1.5%
11300	Regular Programs	High School	\$2,362,410	\$3,456,794	\$3,521,942	\$3,745,598	58.5%	8.4%	6.4%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$68,344	\$69,000	NA	NA	1.0%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$55,800	\$49,907	\$0	\$0	-100.0%	-100.0%	NA
11410	Regular Programs	Vocational Education - Agriculture A	\$158,719	\$249,776	\$212,403	\$195,090	22.9%	-21.9%	-8.2%
11440	Regular Programs	Vocational Education - Health Occupations	\$38,255	\$41,283	\$53,176	\$53,520	39.9%	29.6%	0.6%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$43,851	\$87,266	\$106,612	\$93,652	113.6%	7.3%	-12.2%
11470	Regular Programs	Vocational Education - Business Education	\$145,429	\$151,104	\$220,803	\$156,924	7.9%	3.9%	-28.9%
11480	Regular Programs	Vocational Education - Industrial Education A	\$0	\$57,203	\$52,619	\$54,752	NA	-4.3%	4.1%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$1,787	\$132,540	\$199,079	\$177,506	9833.2%	33.9%	-10.8%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$14,161	\$2,927	\$53	\$741	-94.8%	-74.7%	1293.5%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$221,154	\$78,178	\$85,760	NA	-61.2%	9.7%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$314,142	\$266,174	\$251,248	\$290,032	-7.7%	9.0%	15.4%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$162,146	\$305,130	\$435,749	\$402,097	148.0%	31.8%	-7.7%
12350	Special Programs	Physical Impairment - Homebound	\$19,511	\$5,644	\$6,630	\$8,064	-58.7%	42.9%	21.6%
12410	Special Programs	Emotional Disabilities - Full Time	\$252,715	\$301,346	\$276,588	\$205,044	-18.9%	-32.0%	-25.9%
12520	Special Programs	Culturally Different - Compensatory	\$54,558	\$0	\$0	\$0	-100.0%	NA	NA
12610	Special Programs	Learning Disability	\$700,247	\$1,294,337	\$1,540,896	\$1,423,709	103.3%	10.0%	-7.6%
12710	Special Programs	Equal Opportunity At Risk	\$26,342	\$37,344	\$50,767	\$4,110	-84.4%	-89.0%	-91.9%
12810	Special Programs	Special Education Preschool	\$175,566	\$371,384	\$322,709	\$274,354	56.3%	-26.1%	-15.0%
12900	Special Programs	Other Special Programs	\$47,566	\$20,640	\$5,430	\$16,854	-64.6%	-18.3%	210.4%
13600	Adult/Continuing Education Programs	Special Interest Programs	\$4,600	\$40	\$225	\$1,300	-71.7%	3174.6%	477.8%
14100	Summer School Programs	Elementary	\$12,940	\$5,403	\$36,321	\$13,913	7.5%	157.5%	-61.7%
14200	Summer School Programs	Middle/Junior High School	\$0	\$6,207	\$9,765	\$0	NA	-100.0%	-100.0%
14300	Summer School Programs	High School	\$21,837	\$67,810	\$75,988	\$85,778	292.8%	26.5%	12.9%
16100	Remediation	Remediation Testing	\$18,840	\$0	\$0	\$0	-100.0%	NA	NA
16200	Remediation	Preventive Remediation	\$101,171	\$33,960	\$39,691	\$31,982	-68.4%	-5.8%	-19.4%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$133,864	\$81,723	\$35,351	\$86,850	-35.1%	6.3%	145.7%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$83,576	\$135,000	\$61,750	\$35,000	-58.1%	-74.1%	-43.3%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$185,945	\$376,872	\$396,441	\$395,029	112.4%	4.8%	-0.4%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$0	\$0	\$45,000	\$22,500	NA	NA	-50.0%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$92,460	\$128,891	\$158,547	\$164,494	77.9%	27.6%	3.8%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$450,895	\$61,561	\$96,818	\$167,973	-62.7%	172.9%	73.5%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$21,598	\$41,864	\$98,348	\$12,240	-43.3%	-70.8%	-87.6%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$13,007	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$281,917	\$392,987	\$257,493	\$255,856	-9.2%	-34.9%	-0.6%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$322,900	\$299,661	NA	NA	-7.2%
22360	Instruction	Instruc. Related Tech. - Network Support	\$251,638	\$0	\$0	\$0	-100.0%	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$700	\$0	\$0	\$0	-100.0%	NA	NA
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$5,798	\$7,121	NA	NA	22.8%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$395,377	\$319,181	\$176,233	\$391,516	-1.0%	22.7%	122.2%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$879,916	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$14,169,877	\$17,662,877	\$18,179,148	\$18,441,201	30.1%	4.4%	1.4%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$12,459	\$8,769	\$9,070	\$72,731	483.8%	729.4%	701.8%
21220	Students	Guidance Services - Counseling Services	\$407,591	\$504,155	\$512,526	\$533,738	30.9%	5.9%	4.1%
21340	Students	Health Services - Nurse Services	\$116,728	\$148,005	\$209,606	\$215,541	84.7%	45.6%	2.8%
21390	Students	Health Services - Other Health Services	\$81,509	\$60,261	\$54,839	\$59,169	-27.4%	-1.8%	7.9%
21420	Students	Psychological Services - Psychological Testing	\$54	\$0	\$372,825	\$354,148	657678.6%	NA	-5.0%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$197,935	\$282,141	\$164,711	\$177,830	-10.2%	-37.0%	8.0%
21530	Students	Speech Path. & Audio. Serv. - Audiology Services	\$62,071	\$35,726	\$140,079	\$130,360	110.0%	264.9%	-6.9%

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					2006 to 2016	2009 to 2016	2015 to 2016		
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$109,052	\$128,979	NA	NA	18.3%
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$15,167	\$2,401	\$13,056	NA	-13.9%	443.8%
21810	Students	Special Ed. Administration - Service Area Direction	\$0	\$0	\$376,156	\$397,710	NA	NA	5.7%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$0	\$0	\$394,484	\$402,849	NA	NA	2.1%
21990	Students	Other Support Services Students - Other Student Services	\$4,895	\$0	\$0	\$0	-100.0%	NA	NA
24100	School Administration	Office of The Principal	\$1,045,755	\$1,816,953	\$2,317,234	\$2,259,714	116.1%	24.4%	-2.5%
24900	School Administration	Other Support Services - School Admin.	\$9,078	\$14,850	\$0	\$0	-100.0%	-100.0%	NA
Student Instructional Support Total			\$1,938,073	\$2,886,027	\$4,662,983	\$4,745,824	144.9%	64.4%	1.8%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$24,832	\$41,303	\$38,444	\$40,370	62.6%	-2.3%	5.0%
23120	General Administration	Board of Education - Service Area Assistants	\$45,395	\$24,125	\$0	\$0	-100.0%	-100.0%	NA
23150	General Administration	Board of Education - Legal Services	\$66,907	\$30,280	\$35,363	\$35,295	-47.2%	16.6%	-0.2%
23160	General Administration	Board of Education - Promotion Expenses	\$0	\$89	\$0	\$0	NA	-100.0%	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$374,481	\$653,179	\$809,257	\$824,910	120.3%	26.3%	1.9%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$99,121	\$235,469	\$339,381	\$368,004	271.3%	56.3%	8.4%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$2,676	\$2,228	\$819	\$253	-90.6%	-88.7%	-69.2%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$1,295	\$3,706	\$6,523	\$1,240	-4.2%	-66.5%	-81.0%
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$1,000	\$2,000	\$1,550	NA	55.0%	-22.5%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$83,540	\$0	\$0	\$0	-100.0%	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$8,149	\$4,787	NA	NA	-41.3%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$71,000	\$89,500	\$90,500	NA	27.5%	1.1%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$32,000	\$30,882	\$29,229	NA	-8.7%	-5.4%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$197,021	\$310,919	\$351,414	NA	78.4%	13.0%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$3,392	\$3,384	\$13,912	NA	310.1%	311.1%
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$165,940	\$0	\$0	\$0	-100.0%	NA	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$1,787	\$865	\$472	\$472	-73.6%	-45.5%	0.0%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$204,044	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$2,485,413	\$3,328,000	\$3,112,830	\$2,866,305	15.3%	-13.9%	-7.9%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$472,436	\$676,050	\$1,641,201	\$1,058,265	124.0%	56.5%	-35.5%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,600	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$166,588	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$6,306	\$14,159	\$23,015	\$15,435	144.8%	9.0%	-32.9%
26600	Operation and Maintenance of Plant Services	Security Services	\$1,665	\$1,202	\$108,296	\$94,025	5547.2%	7722.1%	-13.2%
26700	Operation and Maintenance of Plant Services	Insurance	\$179,958	\$126,587	\$365,730	\$351,317	95.2%	177.5%	-3.9%
27010	Student Transportation	Service Area Direction	\$78,273	\$84,752	\$122,139	\$127,319	62.7%	50.2%	4.2%
27100	Student Transportation	Vehicle Operation	\$532,237	\$579,701	\$1,053,174	\$1,079,688	102.9%	86.2%	2.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$388,817	\$571,648	\$505,997	\$438,756	12.8%	-23.2%	-13.3%
27400	Student Transportation	Purchase of School Buses	\$653,951	\$238,372	\$87,241	\$439,467	-32.8%	84.4%	403.7%
27500	Student Transportation	Insurance on Buses	\$34,858	\$29,497	\$0	\$0	-100.0%	-100.0%	NA
27700	Student Transportation	Contracted Transportation Services	\$121,561	\$16,528	\$6,359	\$9,131	-92.5%	-44.8%	43.6%
27900	Student Transportation	Other Student Transportation Services	\$11,633	\$236,531	\$17,324	\$16,003	37.6%	-93.2%	-7.6%
31200	Food Services Operations	Food Preparation and Dispensing	\$290,924	\$456,389	\$577,806	\$528,891	81.8%	15.9%	-8.5%
31400	Food Services Operations	Food Purchases	\$19,927	\$25,187	\$26,064	\$5,604	-71.9%	-77.7%	-78.5%
31900	Food Services Operations	Other Food Services	\$892,241	\$1,173,646	\$1,346,224	\$1,377,698	54.4%	17.4%	2.3%
Overhead and Operational Total			\$7,408,405	\$8,853,906	\$10,668,493	\$10,169,839	37.3%	14.9%	-4.7%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$216	\$34,136	\$58,964	\$83,181	38336.7%	143.7%	41.1%
33200	Category not Specified	Community Recreation	\$104,955	\$109,925	\$180,908	\$152,521	45.3%	38.8%	-15.7%
33400	Category not Specified	Athletic Coaches	\$233,957	\$302,645	\$323,480	\$313,630	34.1%	3.6%	-3.0%
33990	Other Community Services	Other	\$3,462	\$0	\$0	\$0	-100.0%	NA	NA
43000	Category not Specified	Professional Services	\$5,059	\$3,530	\$900	\$0	-100.0%	-100.0%	-100.0%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$1,549,532	\$537,054	\$571,792	\$1,144,258	-26.2%	113.1%	100.1%

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45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$10,393	\$18,524	\$4,384	\$5,522	-46.9%	-70.2%	26.0%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$324,235	\$6,334	\$92,357	\$768	-99.8%	-87.9%	-99.2%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$3,200	\$117,955	\$46,681	NA	1358.8%	-60.4%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$615,944	\$834,686	\$648,345	\$1,091,408	77.2%	30.8%	68.3%
51100	Principal on Debt	Bonds	\$250,000	\$690,000	\$225,000	\$235,000	-6.0%	-65.9%	4.4%
51600	Principal on Debt	Other DLGF Approved Debt	\$130,000	\$0	\$0	\$0	-100.0%	NA	NA
52100	Interest on Debt	Bonds	\$88,765	\$202,288	\$83,338	\$325,557	266.8%	60.9%	290.6%
52200	Interest on Debt	Temporary Loans	\$63,457	\$137,438	\$0	\$0	-100.0%	-100.0%	NA
52600	Interest on Debt	Other DLGF Approved Debt	\$162,542	\$0	\$0	\$0	-100.0%	NA	NA
53100	Lease Rental	Buildings-Principal	\$5,023,000	\$3,633,480	\$3,865,342	\$3,970,805	-20.9%	9.3%	2.7%
53150	Lease Rental	Buildings-Interest	\$0	\$1,614,020	\$3,649,658	\$3,546,695	NA	119.7%	-2.8%
54200	Advancements and Obligations	Common School Fund - Principal	\$78,437	\$142,142	\$321,600	\$483,050	515.8%	239.8%	50.2%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$10,139	\$3,887	\$3,351	NA	-67.0%	-13.8%
Non Operational Total			\$8,643,954	\$8,279,539	\$10,147,910	\$11,402,427	31.9%	37.7%	12.4%
Prorated by Fund									
26492 - SAA	NA	Social Security - 2007 Account Code	\$811,289	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$134,648	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$188,657	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$24,907	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$75,096	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$13,704	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$15,505	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$2,570	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$997,250	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$168,477	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$251,908	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$31,198	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$4,323	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$789	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$9,041	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$148	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$9,470	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,733	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,567	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$324	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$2,742,603	\$0	\$0	\$0	NA	NA	NA